

Appendix

Pooling Factor Calculation Guidance and Worksheet

Introduction

The [Pooling Factor Calculation Worksheet](#) is designed to assist States and Territories that pool Child Care and Development Fund (CCDF) dollars with other Federal and State funds with calculating an accurate pooling factor.

The pooling factor takes only direct service costs into account. The pooling factor for a given Federal fiscal year is defined as the proportion (percent) of all direct service costs for the families and children reported on the ACF-801 and the ACF-800 in that fiscal year that are paid for with CCDF funds (CCDF direct service costs ÷ All direct service costs).

For the purposes of calculating the pooling factor, the appropriation year is not relevant. Thus, if funds appropriated in FFY 2015, FFY 2016, and FFY 2017 were used to pay for child care services for families and children reported on the ACF-801 and ACF-800 in FFY 2017, all these funds would be included in the calculation of the pooling factor. Funds used for quality improvement, administration, or non-direct services (e.g., eligibility determination, computerized information systems, etc.) should not be included in the calculation.

To reiterate, only families and children that are CCDF-eligible (that is, meet CCDF reason for care, child's age, and income requirements) should be reported on the ACF-800 and the ACF-801. The direct costs of child care services associated with families and children that do not meet CCDF eligibility requirements should never be included in the calculation of the pooling factor since those families and children should not be reported on the ACF-800 and the ACF-801.

The pooling factor is subsequently used by the Office of Child Care (OCC) with the State's ACF-800 (aggregate) and ACF-801 (case-level) data to calculate the number of families and children served with CCDF funds alone.

The attached worksheet has two tabs. One is a blank form into which actual State data can be entered. The other is an example using sample financial data.

Instructions

Step 1. Review the funding sources listed in Column A of the worksheet. You will notice that the funds are divided into categories, CCDF Funding Sources on the top and Non-CCDF Funding Sources below. For each funding source, indicate whether any funds were used for the costs of direct child care services (column B). Then, for each funding source, indicate whether the families and children that received the direct services paid for with these funds are included on the ACF-801 and the ACF-800. If the answers in both columns B and C are "Yes," then direct service costs from these funds should be included going forward with the calculation of the pooling factor. If the answers in columns B and C are not both "Yes," then these sources should NOT be included in the next steps.

State Matching and Maintenance of Effort (MOE). For purposes of calculating the pooling factor, only the required State Match and MOE used for direct services for families and children reported on the ACF-800 and ACF-801 should be counted under CCDF funding sources. (Pre-K dollars used for the Match and MOE should not be included in the pooling factor.) Any additional State spending in excess of the required CCDF Match/MOE should be considered a Non-CCDF funding source.

STEP 2. For each funding source for which a “Yes” appears in both columns B and C, fill in under each appropriation year the amount of direct child care costs for the FFY for which the pooling factor is being calculated (i.e. for FFY 2017).

STEP 3. The worksheet has been auto-populated with formulas to calculate the pooling factor, which appears in the bottom right hand corner of the worksheet, in bold. Be sure to check that all costs have been entered accurately, and then save the worksheet as back-up documentation for the Pooling Factor Confirmation Forms which are submitted to NCDR.